

Public Service Commission of Wisconsin  
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Ex.-WIEG-Kollen-4

**ICC Docket No. 14-0496**  
**Joint Applicants' Response to**  
**Illinois Attorney General's Second Set of Data Requests AG 2.01-2.13**  
**Dated: September 8, 2014**

Public Service Commission of Wisconsin  
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**REQUEST NO. AG 2.04:**

Referring to JA Exhibit 2.0, at 11:245-248, will the costs be charged to expense as incurred or charged to a deferred debit account (or accounts) or regulatory asset account?

**RESPONSE:**

The cost incurred to accomplish the reorganization, which includes transaction cost, change in control, financing and Legal/other professional costs will be recorded at the WEC Energy Group holding company level and we will not seek recovery from customers.

The transition costs will be accounted for as capital or expense based on Generally Accepted Accounting Principles and will be allocated in accordance with the existing and proposed affiliated interest agreements. There is no estimate of the transition costs or net benefits at this time.